

§ 1.6081-4

26 CFR Ch. I (4-1-14 Edition)

if the affiliated group will file a consolidated return. Upon the timely filing of Form 7004, the 6-month extension of time to file shall be considered as granted to the affiliated group for the filing of its consolidated return or for the filing of each member's separate return.

(b) *No extension of time for the payment of tax.* Any automatic extension of time for filing a corporation income tax return granted under paragraph (a) of this section shall not operate to extend the time for payment of any tax due on such return.

(c) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing a notice of termination to the corporation (parent corporation in the case of an affiliated group of corporations filing a consolidated return). The notice shall be mailed at least 10 days prior to the termination date designated in such notice. The notice of termination shall be sufficient for all purposes when mailed to the corporation at the address shown on Form 7004 or to the corporation's last known address. For further guidance regarding the definition of last known address, see § 301.6212-2 of this chapter.

(d) *No extension for DISCs.* Paragraphs (a) through (c) of this section shall not apply to returns filed by a DISC pursuant to section 6011(c)(2).

(e) *Effective/applicability dates.* This section applies to requests for extension of time to file corporation income tax returns filed after July 1, 2008.

[T.D. 9163, 69 FR 70548, Dec. 7, 2004, as amended by T.D. 9229, 70 FR 67359, Nov. 7, 2005; T.D. 9407, 73 FR 37366, July 1, 2008]

§ 1.6081-4 Automatic extension of time for filing individual income tax return.

(a) *In general.* An individual who is required to file an individual income tax return will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing the return if the individual files an application under this section in accordance with paragraph (b) of this section. In the case of an individual described in § 1.6081-5(a)(5) or (6), the automatic 6-month extension will run concurrently with the extension of

time to file granted pursuant to § 1.6081-5.

(b) *Requirements.* To satisfy this paragraph (b), an individual must—

(1) Submit a complete application on Form 4868, "Application for Automatic Extension of Time To File U.S. Individual Income Tax Return," or in any other manner prescribed by the Commissioner;

(2) File the application on or before the later of—

(i) The date prescribed for filing the return; or

(ii) The expiration of any extension of time to file granted pursuant to § 1.6081-5;

(3) File the application with the Internal Revenue Service office designated in the application's instructions; and

(4) Show the full amount properly estimated as tax for the taxable year.

(c) *No extension of time for the payment of tax.* An automatic extension of time for filing a return granted under paragraph (a) of this section will not extend the time for payment of any tax due on such return.

(d) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the individual a notice of termination at least 10 days prior to the termination date designated in such notice. The Commissioner must mail the notice of termination to the address shown on the Form 4868 or to the individual's last known address. For further guidance regarding the definition of last known address, see § 301.6212-2 of this chapter.

(e) *Penalties.* See section 6651 for failure to file an individual income tax return or failure to pay the amount shown as tax on the return. In particular, see § 301.6651-1(c)(3) of this chapter (relating to a presumption of reasonable cause in certain circumstances involving an automatic extension of time for filing an individual income tax return).

(f) *Effective/applicability dates.* This section is applicable for applications for an automatic extension of time to file an individual income tax return filed after July 1, 2008.

[T.D. 9407, 73 FR 37366, July 1, 2008]